THE HON'BLE SRI JUSTICE BILAL NAZKI
AND
THE HON'BLE SRI JUSTICE NOOTY RAMAMOHANA RAO

WRIT PETITION Nos.4119 and 4331 of 2007

DATED 05-03-2007

W.P.No.4119 of 2007

Between:

M/s.Miranda Amsaw Limited,
8-1-11/7, First Floor, Market Street,
Secunderabad, rep. by its Regional Manager,
Mr.A.Rajamani.

…**Petitioner**

And

1.The Appellate Deputy Commissioner(CT),
Secunderabad Division, 5th floor,
Office of the Commissioner (CT),
M.J.Road, Hyderabad, and another.

…**Respondents**

W.P.No.4331 of 2007

Between:

M/s.Miranda Tools,
8-1-11/7, First Floor, Market Street,
Secunderabad, rep. by its Regional Manager,
Mr.A.Rajamani.

…**Petitioner**

And

1.The Appellate Deputy Commissioner(CT),
Secunderabad Division, 5th floor,
Office of the Commissioner (CT),
M.J.Road, Hyderabad, and another.

…**Respondents**

The Hon'ble Sri Justice Bilal Nazki

and

The Hon'ble Sri Justice Nooty Ramamohana Rao

WRIT PETITION Nos.4119 and 4331 of 2007

Common Order: *(Per the Hon'ble Sri Justice Bilal Nazki):*

Heard the learned Counsel for the parties. With their consent, both these Writ Petitions are being disposed of by a common order at the stage of admission.

Appeals were filed by the petitioners before the first respondent-Appellate Deputy Commissioner, who rejected the appeals only on the ground that admitted tax was not deposited.

The learned Counsel for the petitioners submits that in fact there was a communication gap and the admitted tax had already been deposited, but the first respondent-Appellate Deputy Commissioner rejected the petitioners' appeals on 07-07-2006.

The confusion arose because the second respondent-Commercial Tax Officer passed the order giving credit to the admitted tax belatedly on 13-09-

2006, which is much after the date, on which, the first respondent-appellate authority passed the order.

Since the admitted tax had been paid as on 07-07-2006, the appeals could have not been dismissed on this ground.

The Writ Petitions are, accordingly, allowed, the orders dated 07-07-2006 passed by the first respondent are set aside and the matters are remanded to the first respondent-Appellate Deputy Commissioner, who may hear the petitioners and pass appropriate orders, in accordance with law. No costs.

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(***Bilal Nazki, J***)

Dated 5th March, 2007

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(***Nooty Ramamohana Rao, J***)

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